

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA

In re:

DRAIN SERVICES, INC.,

Debtor.

Case No. 23-30352

Chapter 11

**OBJECTION TO CONFIRMATION OF
DEBTOR'S SUBCHAPTER V PLAN OF
REORGANIZATION**

The United States of America, by Mac Schneider, United States Attorney for the District of North Dakota, and Kent Rockstad, Assistant United States Attorney, on behalf of the Internal Revenue Service (IRS), objects to confirmation of Debtor's Subchapter V Plan of Reorganization filed on November 8, 2023 [Doc. 69] (Plan), for the following reasons:

1. The proposed amortization schedule does not provide for/repay interest accruing from the petition date to the effective date. Further, the proposed amortization schedule is monthly, but the payments to the IRS are quarterly. The proposed plan does not accomplish the full repayment of the secured claim held by the IRS. 11 U.S.C. § 1129(a)(9)(C)(1).

2. The IRS requests monthly payments in the form of a check or money order, mailed to the address identified on its proof of claim

Dated: December 7, 2023

MAC SCHNEIDER
United States Attorney

By: /s/ Kent Rockstad
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CERTIFICATE OF SERVICE

I hereby certify that on December 7, 2023, the Objection to Confirmation of Debtor's Subchapter V Plan of Reorganization was filed electronically with the Clerk of Court through ECF, and that ECF will send a Notice of Electronic Filing (NEF) to the following:

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Margo M. Kern, Secretary
Office of the United States Attorney